

OPINIONS TO THE STATE AUDITOR.

April 20, 1911.

HON. W. P. WOOD, *State Auditor, Raleigh, N. C.*

DEAR SIR:—Replying to your inquiry of this date, I beg to advise:

Chapter 67, section 14, of the Laws of 1911, is as follows: "That the State Treasurer shall pay the compensation and expenses of the drainage engineer and his necessary assistants as provided in section two of chapter four hundred and forty-two of the Public Laws of one thousand nine hundred and nine, according to an itemized statement approved by the Clerk of the Court, to whom the petition for a drainage district was made, and the State Geologist, upon warrant of the State Auditor, out of any money in the State Treasury to the credit of the Department of Agriculture: *Provided*, that said sum or sums shall be refunded to the State Treasurer to the credit of the Department of Agriculture by the petitioners for the drainage district if the drainage district is not established; *Provided, further*, that if the drainage district is established said sum or sums shall be refunded to the State Treasury to the credit of the Department of Agriculture out of the first moneys received from the sale of the bonds of said drainage district: *Provided*, that the total amount loaned by the State Treasury out of funds to the credit of the Department of Agriculture for the purpose set forth in this section shall never exceed fifteen thousand dollars (\$15,000) at any one time: *Provided, further*, that not more than two thousand dollars shall be advanced to any one district; and *Provided, further*, that before any advancement is made for the purposes herein expressed, the bond of the petitioners required by section two of said chapter shall be first approved by the Attorney-General."

The first principle in the consideration of a statute spells obedience. We must let the law mean what it says. Having this in view, it is my opinion that when the prosecution bond of a drainage district has been approved by the Attorney-General, and an itemized account for the compensation and expenses of a drainage engineer and his necessary assistants has been approved by the Clerk of the Superior Court and the State Geologist, and said account does not exceed the sum of \$2,000, "the State Treasury shall pay the same upon a warrant of the State Auditor, out of any money in the State Treasury to the credit of the Department of Agriculture."

The warrant of the Auditor should state on its face that it is to be paid out of the funds to the credit of the Agricultural Department, and upon receiving the warrant it will be the duty of the State Treasury to pay it and charge it to the Department of Agriculture just as if the Commissioner had drawn the warrant. This is my opinion as to what the law requires.

Of course I do not invade the domain of bookkeeping, for with that art I am entirely unacquainted. I respectfully suggest, however, that in order to keep his own account straight it would be well for the Commissioner of Agriculture to countersign these warrants. I can not, of course, advise that the law requires him to do so, nor that his signature would afford any additional protection to the State Treasury.

Respectfully submitted,

T. W. BICKETT,
Attorney-General.